



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

April 29, 2002

The Honorable Charles B. Foley
Chief Judge
County of Fauquier General District Court
6 Court Street
Warrenton, VA 20186

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Fauquier General District Court for the period January 1, 2001, through December 31, 2001.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

MAGISTRATE ISSUES:

The results of our tests found the Magistrate properly stated, in all material respects, the amounts recorded and reported in the financial records; and no instances of noncompliance with applicable laws, regulations, and policies. However, we noted a weakness in internal controls that the Chief Magistrate needs to address as described below.

Reconcile Bank Accounts

Two of the four magistrates did not reconcile their bank accounts for the 12 months audited. Failure to perform bank reconciliations could allow errors to go undetected. The Chief Magistrate should immediately implement procedures to ensure that all magistrates reconcile their bank accounts monthly in accordance Chapter X of the Virginia Magistrate's Manual

We discussed these comments with the Chief Magistrate on May 3, 2002, and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:whb

cc: Thomas D. Horne, Circuit Court Chief Judge
Sandra K. Ramey, Clerk
Donald E. Walker, Chief Magistrate
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
LeAnne Lane, Court Analyst
Supreme Court of Virginia

The Honorable Charles B. Foley
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- 1 Report File
- 1 Working Papers

Commonwealth of Virginia

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TO: Sandra K. Ramey, Clerk of the General District Court

Clerk Fax Number –

Clerk Phone Number –

FROM:

DATE: Wednesday, December 15, 1999

Number of pages including cover page: 3

CONFIDENTIAL FOR: Sandra K. Ramey

MESSAGE: Enclosed is a **DRAFT COPY** of our audit report. We previously discussed these findings with you during the audit. We are providing this draft copy to afford you an additional opportunity to comment before we finalize the report.

It is important that you call _____ at (804)-225-3350 when you receive this draft for a discussion of our findings. We will issue the final report shortly after hearing from you.